

1 Estate of Marilyn Monroe: LASC No. 458,935

2
3 said attorneys believe, and therefore, allege
4 that for their services in connection with all of the fore-
5 going matters, a reasonable attorneys' fee would be not less
6 than \$15,000.00; but in view of the fact that the estate in
7 California is relatively small (even though the domestic
8 estate is substantially larger), said attorneys have requested

9 \$12,000.00, as an extraordinary attorneys' fee
10 herein.

11 *2.00 hrs for 12,000 = 6.00/hr.*

EXHIBIT 111

(28)

5641 0196

SFA1 0797

SERVICES RENDERED

ESTATE OF MARILYN E. MONROE

CALIFORNIA - FEBRUARY, 1963:

February 1 and 2, 1963:

3 1/2 Hours

Two trips of conversation with Aaron Frosch regarding accounting for 1962 for 2421 Riny.
Trip to house to check on everything and let pool man and gardener in.

Week Ending 2/9/63:

5 Hours

Two trips to house to check on everything and let pool man and gardener in.

Week Ending 2/16/63:

6 Hours

TV series of show - EIC 2/13/63.

Extensive telephone calls.

Two trips to house to check on everything and let pool man and gardener in.

Week Ending 2/23/63:

3 1/2 Hours

Meeting with Bill Carson, real estate broker.
Received letter from Howard La Shaw regarding W-2. Necessary telephone calls to make arrangements to get W-2.
Preparation of papers covering cost of house and furnishings.
Two trips to house to check on everything and let pool man and gardener in.

Week Ending 2/23/63:

1 1/2 Hours

Telephone conversations with Santa Monica office of Department of Public Health regarding death record. In addition, also spent some time to obtain information that they requested.
Regarding item in Hollywood Reporter that 20th Century Fox was releasing album of Marilyn, had telephone conversations with [redacted] in effort to determine whether Marilyn had any rights regarding this and whether there would be any funds coming to her from this release.
One trip to house to check on everything and let pool man and gardener in.

TOTAL HOURS FOR THE MONTH OF FEBRUARY, 1963 34 1/2 Hours

SPAT 0178

**B. EXTRAORDINARY SERVICES OF INEZ C. MELSON,
SPECIAL ADMINISTRATRIX**

SERVICES RENDERED

ESTATE OF EVELYN M. DALL

By INEZ C. MELSON

THRU 1963:

August, 1962. 136

September, 1962. 54

October, 1962. 27 1/2

November, 1962. 29

December, 1962. 27

January, 1963. 35

February, 1963. 27

Sub-total - four thru February, 1963. 313

March, 1963. 124

April, 1963. 23

May, 1963. 11

From March, May 1963, per page 144-1/2

Additional hours - June 1963 through
October 1963, per pages 116 and 117
of this Exhibit III. 34-1/4

TOTAL HOURS

574-3/4

1 Estate of Marilyn Monroe: LASC No. 458,935

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3 he sought an Income Tax Certificate from the
4 Franchise Tax Board in accordance with the then
5 applicable requirements of law. The Franchise
6 Tax Board responded with a claim that petitioner
7 owed the State of California fiduciary income
8 taxes for the years 1963 through 1970, based upon
9 the estate's share of gross receipts from the
10 above entitled pictures attributable to decedent's
11 services rendered in California.

12 In accordance with instructions furnished
13 by petitioner's attorneys herein, the accountants
14 for the estate prepared appropriate fiduciary income
15 tax returns for the years in question and submitted
16 them to the Franchise Tax Board under protest.
17 Extensive negotiations and discussions were then
18 carried on between said attorneys and representa-
19 tives of the Franchise Tax Board with respect to
20 the legal position of the estate that such income
21 was not subject to tax. After considering the legal
22 arguments asserted by the attorneys herein, the
23 Franchise Tax Board served notice of proposed assess-
24 ments of tax against the ancillary executor for the
25 years 1963 through 1970. Petitioner, through
26 his attorneys, appealed from such assessments.
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28

EXHIBIT 111

1 Estate of Marilyn Monroe: LASC No. 458,935

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The point in issue in the proceedings is a completely novel point of law; namely, whether the California Revenue and Taxation Code and the regulations thereunder permitted the taxation of

source income of receipts from contracts which had been valued for tax purposes as assets of decedent's domiciliary estate and were passively received in such domiciliary estate outside of California. The question involved matters of constitutional law, statutory construction and the interpretation of the Franchise Tax Board's own rulings.

Extensive research was carried on by said attorneys, both with respect to the facts and the law; an opening brief and a reply brief were filed in support of the estate's position. The matter came on for hearing before the Board of Equalization and was orally argued at length before the full Board in December, 1973.

In 1975, the Board of Equalization ultimately affirmed the Franchise Tax Board's determination of tax. The taxes, penalties and interest involved totaled approximately \$93,000. Before determining whether or not to appeal further, said attorneys discussed with the Franchise Tax Board, and subsequently with the California Attorney General's office,

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EXHIBIT III

(26)

SPA1 0194

1 Estate of Marilyn Monroe: LASC No. 458,935

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3 the possibility of settlement. Negotiations were
4 conducted on the basis that this was a matter of
5 first impression, that there were substantial
6 issues of law which the courts would have to
7 upon, and that it was advantageous both to
8 State and to the estate to dispose of the matter
9 as promptly as possible on a reduced basis.

10 Ultimately, after said attorneys, with the approval
11 of petitioner, had prepared and submitted various
12 proposals, the State of California agreed to a
13 settlement which waived all penalties and accepted
14 the sum of approximately \$52,000, as payment in
15 full. The domiciliary estate supplied a substan-
16 tial portion of the funds necessary to make this
17 settlement possible. Said attorneys reviewed and
18 approved the settlement documents prepared. Said
19 attorneys then prepared a Petition for Order
20 (to approve compromise against estate), at-
21 tended a hearing thereon, and after approval by
22 the Court, prepared the Order of Approving Compro-
23 mise. Payment has been effected and the action
24 has been dismissed.

25 In the preparation of the briefs, negotiations,
26 hearing, argument and settlement procedures, said
27 attorneys have expended in excess of one hundred
28 (100) hours.

EXHIBIT III

(27)

56A10185

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SERVICES RENDEREDESTATE OF MARILYN E. MONROECALIFORNIA - FEBRUARY, 1963:February 1 and 2, 1963:

3 1/2 Hours

Two trips of conversation with Aaron Frosch regarding accounting for 1962 for 1963.

Trip to house to check on everything and let pool man and gardener in.

Week Ending 2/9/63:

5 Hours

Two trips to house to check on everything and let pool man and gardener in.

Week Ending 2/16/63:

6 Hours

TV script of scene - EIC 2/13/63.

Extensive telephone calls.

Two trips to house to check on everything and let pool man and gardener in.

Week Ending 2/23/63:

15 1/2 Hours

Meeting with Bill Carson, real estate broker.

Received letter from Howard La Shaw regarding W-2. Necessary telephone calls to make arrangements to get W-2.

Preparation of papers covering cost of house and furnishings.

Two trips to house to check on everything and let pool man and gardener in.

Week Ending 2/23/63:

1 1/2 Hours

Telephone conversations with Santa Monica office of Department of Public Health regarding death record. In addition, also spent some time to obtain information that they requested.

Regarding item in Hollywood Reporter that 20th Century Fox was releasing album of Marilyn, had telephone conversations with

20th Century Fox in effort to determine whether Marilyn had

any rights regarding this and whether there would be any funds

coming to her from this release.

One trip to house to check on everything and let pool man and gardener in.

TOTAL HOURS FOR THE MONTH OF FEBRUARY, 1963 34 1/2 Hours

SFAT 0178

**B. EXTRAORDINARY SERVICES OF INEZ C. MELSON,
SPECIAL ADMINISTRATRIX**

SERVICES RENDERED

ESTATE OF EARLYN M. BELL

By INEZ C. MELSON

THRU 1963:

August, 1962. 136

September, 1962. 154

October, 1962. 27 1/2

November, 1962. 29

December, 1962. 27

January, 1963. 35

February, 1963. 27

Sub-total - four thru February, 1963. 313

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TOTAL HOURS

574-3/4

CALENDAR - AUGUST, 1962:

Book online: 3/11/62

Funeral Arrangements, time spent at both house and mortuary.
Funeral Services.
Filing of petition for appointment as Special Administratrix.
Initial work at house examining personal effects, etc.

Book Ending: 8/18/62:

Examining personal effects, papers, etc. Putting papers in order, etc.
Going through Leather Case with Mrs. Miracle, Mrs. Richmond and Mr. Wolfe.
Taking Leather Case to Tokins and making arrangements for its storage.
Appointment at the house for two days with Mr. Bonobus to take inventory of furnishings, household goods and personal items for appraisal purposes.
Correspondence.
Meeting of Amrob Productions, Checkbook
Meeting of Amrob Productions, to Mr. Howard Le. Shaw in connection to
Meeting of Amrob Productions, to Mr. Howard Le. Shaw in connection to

Feb. 23 (Wed) 8/2/49

1. Interviews, Statements and Correspondence:
 2. Interviews:
 3. Interviews with telephone company,
 4. Interview of each item and summary also of liability Van A. storage
 5. Package packing and moving to warehouse for storage. This was all
 6. done in one day from 8:00 am to 8:00 pm.
 7. Letter to the Commission and Ailing arriving from 20th Century for for
 8. files. Records used in preparing statements, etc.

File: ENLH 8/31/62

1. The above information is being furnished to you for your information only. It is not intended to be used for any other purpose.

TOTAL HOURS FOR THE MONTH OF JULY, 1962

EXHIBIT III

(5)

STAI 0200

SERVICES RENDEREDESTATE OF MARILYN MONROECALIFORNIA - SEPTEMBER, 1962:Week Ending 9/6/62:

Conversation with Mrs. Lillian Rudin, 1000.
 Time spent at house including travel time to and from my
 office to house for the purpose of checking to make sure
 everything was all right, to let workman and service man
 in and out, pool service, gardener, etc.
 Letter and statements to Milton Rudin.

Week Ending 9/15/62:

Conference with Mrs. Murray regarding Talleres Lario
 Korohandina.
 Telephone Call from Alfred Abelli, New York Daily News
 regarding Special Guardian.
 Telephone calls from creditors and other miscellaneous telephone
 calls and correspondence.
 Time spent at house and time spent at house checking to make sure
 everything was all right, to let pool service man in and gardener.

Week Ending 9/22/62:

Application for bond completed and mailed.
 Trip to Department of Water and Power to make arrangements for
 service to be continued under Estate of Marilyn Monroe.
 Two trips to house to check on everything and to let Pool Service
 Man in and Gardener.

Week Ending 9/29/62:

Discussion with Stanley Epstein regarding payment of litigation.
 Telephone conversations regarding pay-roll check given to Norman
 Jefferson that was not cleared through bank before Mrs. Monroe's
 death.
 Telephone conversations with Mrs. Wright regarding rugs and other
 furniture.
 Trip to house to check on everything and let pool service
 man in and gardener in.

TOTAL ACCOUNT FOR THE MONTH OF SEPTEMBER, 1962.

SERVICES RENDERED
ESTATE OF DANIEL M. GROSS

CALIFORNIA - OCTOBER, 1962:

Week ending 10/6/62:

Petition from Stanley Epstein regarding preservation of assets.
Telephone conversation with Aaron Froesch regarding proposed
activities, especially (documentation, film and tv) regarding
earlier confessions.
Miscellaneous telephone calls.
Two trips to house to check everything and let pool service man
and gardener in.

Week ending 10/13/62:

5 Hours

Two trips to house to check everything, to let pool service man in
and to let gardener in.

Week ending 10/20/62:

6 Hours

Received copy of letter to Abraham Marcus regarding declaration
of Trust.
Two trips to house to check on everything and to let pool service
man and gardener in.
Miscellaneous telephone calls and correspondence.

Week ending 10/27/62:

7 Hours

Met with London pool man, regarding new pool motor, at house.
Three trips to house to check on everything, to let pool service
man in and gardener in and to let pool repair man in.

October 29 - 31, 1962:

2 Hours

Telephone calls regarding sale of house from various real estate
brokers and interested parties.
Trip to house to let pool service man in and check everything, also
to let gardener in.

TOTAL HOURS FOR ALL WEEKS OF OCTOBER, 1962: 27 Hours